

Taxes &c.

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ESSAY

UPON

Excise & several Branches that
have hitherto Escaped the Duty of the

Brewing Trade

To make good the Deficiency of the

Malt-Tax,

And other FUNDS.

Humbly Offered to the
Consideration of the
PARLAMENT.

18. Dec. 1699.

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*An ESSAY upon Excising
several Branches that have hi-
therto escap'd the Duty in the
Brewing-Trade, &c.*

THe Gentleman that wrote an Essay upon the Excising of Malt, and also the Person that proposed the laying an Equal Tax upon Ale and Beer, attempted, I find, to make the following just Observations, That nothing seems more to hinder the growth of the Duty of Excise, or contributes more to the ruining the Brewing-Trade, then the unreasonable Advantages that the overgrown Brewers are suffered, Undiscern'd, to enjoy, above the poor and Industrious Managers of that part of the Trade, which now with a considerable share of the Kings Duty, lies ready to sink, and fall a Sacrifice to the Unlimited Power, and Magnificent way of the great Brewers Living. But it could not indeed be expected, that those Gentlemen, who were never Concern'd

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in the Brewing-Trade, and had no other grounds but what the Voice of Fame, or Messenger of Fancy brought 'em, should be capable of Proposing any Method or Advantage to the Government or Trade, that may not in some other Kind be destructive to it. But every unexperienced Person in this Case, is like one that gazes at a Comet, which he can reach with nothing but his Eye alone; so they see the splendid Lustre of the Brewers, but cannot tell how to direct the Government to touch their proper share, without dashing upon greater Inconveniences; which we find by Experience to have done, by the shrinking of the first Duty of Excise, when the Additional one was laid on; and likewise have met with as fatal Consequence by the General Tax laid upon Malt: But give me leave to tell you, that it is the wrong placing of a Tax, and not the weight, that works ill Effects in this Trade. Therefore to recover the decay'd part, and the Kings Duty, that must Infallibly sink with it, we should in some measure Copy after the Example of the skillful Physician, who to establish the Health of his Patient, do's not Let him Blood in every Part altogether, but wisely Breaths those Veins that he believes will conduce most to the Health of the Body; so in this Case

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we should not to that part of the Trade that lyes Languishing, take too much of its strength away by a General Tax; but Administer those sharp Corosives to a stronger Part, which in a little time will work good Effects, by Establishing the Health and Profits of both. But before I make any farther progress, it's my humble Opinion, that that Person must needs be a very unskilful Discerner of the Profits of the Brewing-Trade, that made no distinction between the Taxing of strong Beer and Ale, or the Quantities of Drink that are weekly Brewed by the great and small Brewer. And the next Undertaker, I am sure, wanted, no less a penetrating Judgment, that advised the laying a Tax equally upon Malt, except he was first satisfied, that the Profits of the several Persons which it was charg'd upon, were equally able to bear it: but I perceive their Notion of it much resembles that of a Mans discovering a rich Mine, fancies where it is, but cannot yet find out the right Vein, so diggs every where at a venture. But if after so many Baulks you can be now satisfied with the sufficiency of your Guide, I humbly hope to lead you to this long lookt for Treasure, where your expectation shall, I am sure, no longer lie wrapt in Uncertainties, provided you

will by the following just Measures be pleased to level the great inequality that appears in the Profits of the rich and poorer sort of Brewers, whom they admit of going sharers with them in nothing besides the Misfortune of being equally Taxt; by which means, and the great Brewers severe and cruel Usage to 'em, a very considerable part of the Trade is sunk and decay'd, and the Duty of Excise dwindled away with it. But I humbly hope, the Measures by which I propose to Levy this Tax, will prevent that mighty Abuse that at present attends the Brewing-Trade, even to the preservation of a great number of lesser Brewers, that struggle under great Difficulties in a Trade that the Government has received very large Supplies from, together with the advantage of producing and raising the King Four Hundred Thousand Pound *per An.* without advancing a Farthing more upon the Buyer, Consumer, or Retailer, nor even lessening the settled Profits of the Brewers, but onely take off some little small Edgings of what they are going to Enterlace their Fortunes with by unexpected great Profits, which I will make appear is now flowing in upon them by the great Fall of Malt, Hops, Coals, and ~~Beer~~, and Rise of Drink, and by the Profits of the Trade being drawn to a Corner,

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Corner , and Ingrossed all in their own Hands; the Consideration of which, when well weighed , may, I think , render any Man Astrologer enough to foretel the Condition of the great Brewer, whose Interest was ever distinct from the Common Good of the Trade and Government: But what we are about, I hope, will frustrate their longpremeditated Design, of putting the Trade in as bad a Condition as they can, purely to Monopolize it all in their own Hands, and to oblige the Parliament , by a seeming decay of it, to lighten the Taxes; and having gained their Point in that , are resolved, that Tyranical Power which has so long gnaw'd upon the small Brewers, shall now swallow 'em up quite, having nothing else to subdue that can keep them from getting above the reach of Fortune, but that, and liberty to Cramp and Contract the most flourishing Trade in the World , as they see fit , to square it to their own Stocks and ~~and~~ Conditions; After which, and that they have by their Warrants forced the small Brewers from their Trades , the next thing that follows their Arbitrary Power will be , to Administer the Oath of Allegiance, which is to be True to their own Interest, without admitting the least thought of a Publick Good , or any regret for the great Abuse

buse and Hardship put upon the Govern-
 ment, which I will in its proper Place
 make appear, will in a few Months in-
 sensibly lose half the Duty of Excise, ex-
 cept prevented by the following Expe-
 dients, and also Treble their own Pro-
 fits, by making them safe as well as great,
 when they have out of the whole Trade
 pickt and cull'd as many Customers
 as their stock and Condition can well
 Manage, therefore resolve not any longer to
 serve the poorer sort of Victuallers, who
 they have all their Lives made Slaves,
 and at last cut their Throats into the
 Bargain; in which sad Condition those
 unhappy Wretches, having no small
 Brewers to fly to for Credit, and not
 prepared to live innocently Poor, are
 therefore forced from their Industrious
 Course of Life, to turn High-way-Men,
 and such other desperate Attempts, to
 keep themselves from perishing; by which
 Means four several sorts of People are
 Ruined, *viz.* The small Brewer, whole
 shoales of them being forced by the op-
 pression of the great ones, to give over. And
 next, the Landlord of those Victuallers,
 whose Houses, by that means, lie waste.
 Thirdly, the Country, for letting those
 necessitous Creatures break loose upon
 them. Lastly and Chiefly, the King, who
 is every way depriv'd of his Taxes, and
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Subjects too, by putting the Laws in Execution against them; which I do not doubt, but it will be thought a hard Case, that so great a part of the King's Duty, and the vast numbers of poor Souls that rais'd it, should fall a Sacrifice to the undermining Stratagems, and unheard of Cruelties, that are used by those Mercenary People, to swell their own Heaps, and support their Extravagant Way of Living, and all this Destruction committed under a colourable Pretence of their Charter, from whence they derive that wicked Authority. But I hope we may put a stop to their Carriere, and by taking a little pains to seperate the Sheep from the Goats, be able to track home the Profits of the Trade to the right Owners doors, and not drive them all, as we hitherto have done, into the same Current together; which I question not, but you will agree to be the chief Occasion of our loss and decay of Trade, when I lay before you, stript of all disguise, the vast Advantages the great Brewers have over the lesser in their way of Management, and likewise the extravagant Profits which those Sparks have by their Beer Brewings; by which Particular several of them have from the Drays side, in a few Years, rais'd themselves from little or nothing to the Tune

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of Thousands, which well they may, when they crush and keep under all those of a later standing, and can with the same Charge of House-Rent and Servants Wages, bating those nimble broad-shoulderd Fellows, that are kept to carry off the concealed Drink from the Duty of Excise, Brew five times the quantity the small Brewer do's, with the advantage also of drawing half a Barrel of strong Drink more of each quarter of Malt, by reason of the bigness of his Grist, then the small Brewer can, having little besides the Tunstaves to work upon; and his Drink notwithstanding this shall be so much stronger, that he still gets the start of him, by defrauding in another kind the King of great part of his Duty, by putting of small Beer, to avoid the Penalty of the Increase of Tun, first into his Barrels, and filling up the Ale after the Gauger is gone, to it, which the small Brewer can have no such Advantage, by reason a Commodity drawn from so little a quantity is so poor at best, that it causes the frequent Returns of his Drink, when compared by the Victualler to the high Brewed Liquors of the happier Brewer; and is made farther unfortunate, by being obliged to pay the Duty of Excise over again for those Returns, if he makes use or breaks them into his Tun among the
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rest of his Guile : But this Hardship the great Brewers are not so liable to, by reason the Strength and Goodness of their Drink still keeps Possession of the Victuallers Cellar, therefore in every respect has the better of the small Brewer, whose unhappiness is still greater, being not able to give Credit, having it not himself, or Brew that Inriching Commodity of Hopt and Guile Beer, which yields the Brewet, as I shall in its proper place make appear Profits unsufferable to think of. But the farther we inspect into Matters of this nature, the greater disparity still appears in the Gains of the small and great Brewer, who by the Reputation and rich Character he bears, is in a Morning rather Besieged than Attended by a Company of Malsters and Factors, who at first sight all start fair at him, to see who can use the best Rhetorick for his Custom, while the poorer sort of Brewers, by following them, and their sheepish Looks together, are soon discovered to have no ready Money in their Pockets, which causes the Malster to enhance his Price to that unreasonable degree, that he resolves his Commodity shall first be so well squee'd into his own Purse, that there shall be little left for such Buyers to drain after him, tho' at the same time he will let the great Brewet have as long Credit as he pleases, at least Two shillings

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in the Pound cheaper, and two more in the Pound better; so as ~~that~~ the greater Fish still devours the lesser, the able Brewer by affording a better Commodity, as well he may, having several Opportunities which the small Brewer has not, of defrauding the King, and every other Person he deals with therefore by that Advantage, and several other underhand Dealings, as that of their appearing in full Bodies at the Markets after their own Granaries are full, pretending to give and offer great Rates, purely to inhanse the Price upon the poor Brewer, who can buy no more then from Hand to Mouth, therefore with all the Toyl of Body and Mind he takes, only bustles himself into his own Confusion, without the least prospect of Advantage; for if he chance to get a good Customer, even in that the Chilhood of his Fortune is too forward to be long-liv'd, being pursued like a Bird that has got a Prey, all other Birds of Prey are running to take it from him: But till some Expedient be found out for their Release, they must still choak themselves with the Husks, whilst the great Brewers feed comfortably upon the Kirnel; who are not satisfied with that, nor their own Abundance; but like *Abab*, coveting poor *Naboth's* Vineyard, are in pursuit, by their Warrants, of great numbers of their Trade, under a Pretence
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that their Charter can Justify their Proceedings; which extends yet to a greater piece of Cruelty: for whilst they flie from their Power, the great Brewer breaks in upon their Trade, and bribes and takes all their Customers away from them; and the next piece of Inhumanity is, to cause the Victualler to Confess a Judgement of all he is worth, upon the Credit of which he serves him afresh, and lays the small Brewer, after the loss of his Trade and Debts, as low as the Hand of an entire Ruine can throw him; in which sad Condition he is rendred incapable of seeking Relief, being indeed more fill'd with Consideration of the Uuhappiness, then thoughts of a Remedy. And all these evil Practices are in a great measure committed, to Impose upon the Parliament, who they would fain make believe, that it is the discouragment of the Times, and their laying on Taxes, that caused them to give over, when they, poor Creatures, according to the old Proverb, must needs go when the Devil drives. And as for their Charters, which they value themselves so much upon, or Meeting at their Hall, I never could learn that any Grievance was redressed by them in the Trade, but much the contrary; for those that go with that Hope and Design, are serv'd like the silly Sheep in a Storm, who going to the Bramble

for shelter, is still forced to leave its Fleece behind. But since they will be for destroying the Kings Duty, and will admit of no other Competitor, I hope they will continue of the same good Humor that People do who gather Roses, are content to prick their Fingers too, tho' it would be much more the Interest of the Government to have the Trade in several Hands; for our daily Experience shews us, that ever a State flourishes best when Wealth is more equally spread, but as they are suffered to make themselves Parties, and lean to a Side, it is like a Boat overset by an uneven Weight: for the Brewer that has too small a Trade, wants Feathers to flie withal, whilst he that has too much, is but incumbred with too large a Tale; so where the Channel is too small for the Flood, who can wonder at the overflowing and splendid Greatness of the Brewer. Tho' I must confess, it's a pleasant thing to see our Vine flourish, but let it alone and it soon destroys it self with superfluous Branches: But I humbly hope, the Tax which I plead for, will not only prune that to Advantage, but also be found to be a much more advantageous and equal Tax than ever yet has been Propos'd in the Brewing Trade; but till we have tried both, Ignorance can never be known to be Ignorance till it be matcht

matcht with Knowledge, after which I humbly hope you will ever allow him to be the most competent Judge, that has been the best Practitioner. But tho' we miss'd the Mark in laying on a general Tax upon Malt, and also upon strong Beer and Ale, yet we by our Disappointment in that Case, ought not to be discouraged from still searching for the right Vein; Therefore in order to our finding it, and to keep our Profits still in Motion, we should do with our Taxes, as Musicians use to do with those that Dance too long, as some are taken off, others should be brought on: And in this Case, sure none so fit to Dance as those that Fortune Pipes to. But being not willing to tire your Attention, or lengthen your Expectations, I shall now spread and lay before you a new invented Net to catch the Profits of the Brewing-Trade in, and let loose those that are not yet come to their full Growth. In order to which, and to Levy this Tax, 'tis humbly Proposed, That every Brewer that Brews above eighty Barrels of common Ale *per* Week, shall for every Barrel above that number pay the King One Shilling Additional Excise, besides what he paid before; which he may very well do, when he can under the same Charge of Rent and Servants Wages, Brew four times the Quantity the small Brewer

do's, with this Advantage also, of being able to draw, by reason of the bigness of his Grist, as I said before, half a Barrel of Ale more of each Quarter of Malt; which if the great Brewer can be satisfied with Brewing such a Quantity with their Beer Brewings, which we reckon a good living Trade, this Tax will no way reach 'em; but every Brewer that is by his Interest put upon exceeding that Quantity of eighty Barrels, is undeniably his own Carver, and charges himself with this Tax as he pleases, without the least compulsion; so this Tax must be indisputably equal. But if the above-mentioned Reasons be not sufficient, I hope this will leave no room for Objection, when we consider, that the Brewers have by the fall of Malt alone, besides that of other things belonging to their Trade, at least Six shillings and two pence *per* Barrel Profit more then he expected, or had last Year; which I will soon prove by this Rule: That as Malt is fallen, tho' not yet at the lowest, from Fourty five Shillings to Twenty eight Shillings, which is Seventeen Shillings *per* Quarter lower in Price then it was last Year, and the Quantity of Ale drawn off each Quarter being two Barrels and three Fourths; so the Seventeen Shillings by the fall of Malt divided upon two Barrels and three Fourths, makes

makes Six Shillings and two pence of an Additional Profit upon each Barrel to them, over and above their first unreasonable and settled Gains, tho' the Drink continues still at the same Price that they thought fit to raise upon it, to suit the Extremity of the Times, and to answer the Malt Tax, which they never fail in such Cases in doing double; however that, and the cheapness of their Hops, Coals and Cask, we take no notice of in the abovementioned Six Shillings and two pence, Tho' out of those Profits that stands neglected, they may very well afford to pay the King such a Sum as may answer the Tax of One Shilling upon a Barrel.

It is further humbly Propos'd, That every Barrel of Stout and Double Beer, or Double Ale, and likewise your *Derby* Ale and *Nottingham* Ale, and all them sorts of Drink Brew'd by the common Brewer, and shall Exceed the Price of Twenty Shillings *per* Barrel, shall also pay the King Four Shillings and Nine Pence *per* Barrel Additional Excise, besides what it paid before; for this Reason, that all such Double Drinks, the Brewer, by having Forty Shillings, and Five Pounds *per* Barrel, has double and treble Price from the Buyer for it, and paying the King but single Duty, has therefore such monstrous Profits,

Profits, that they Brew ten times a greater Quantity then they ever use to do of those sorts of strong Liquors, purely to defraud the King of his Excise; which they too often practice in several other Respects, as that of conveying great Quantities of their Worts in Barrels their Brewing Nights, to their Tap-houses and Vintners Cellars, which still lie so near and convenient, that they can with the greatest ease imaginable, shift those Worts in their Tun again for Drink that is thoroughly wrought, having their Centine's out to watch the Gaugers coming and going, who can miss nothing, by reason he finds as many Barrels broke in as they have taken out, so consequently must find the Tun still at the same Inch; where I shall at present leave it, and proceed to the Breathing another Vein, which I am sure will conduce much to the Welfare, and levelling the Profits of the Trade. In order to which, and to help to Levy this Tax.

'Tis farther humbly Proposed, That every Brewer that Brews your common Hopt and Guile Beer, shall for every such Barrel pay the King Two Shillings over and above the Duty paid before; for this Reason, that because the strength the Hop adds to it, he draws a Barrel more
parf of each Quarter of Malt then he does of Ale,

Ale, and sells this Barrel and fourth part of a Barrel, for One Pound five shillings out to the Victualler, or One Pound ten shillings if he keeps it a while in his Store-house; and this Barrel and fourth part of a Barrel which he draws extraordinary, he pretends he must do to answer the Charge of the Hop, tho all People that understand any thing of the Brewing-Trade, are sensible, that the utmost Quantity of Hops that goes to four Barrels of Beer, which is the Product of a Quarter of Malt; never exceeds Eight pounds of Hops, if even without the deceit of using Wormwood, they imbitter'd their Drink with Hop alone, which they never do; so as Hops are now fallen from Fourteen to Six pounds a Hundred, this Eight pound of Hops cost no more at that Rate then Seven shillings and Eleven pence, and the Barrel and fourth part which is drawn, for that Reason being sold out of their Store-house for One pounds ten shillings; by which we may see what a Conscionable use they make of every Pretence they are furnished with. And to make all things clear, that no room may be left for Misconstruction, I shall lay before you the real Profits and Charge that attend the Brewing every Quarter of Malt that is Brew'd for that Inriching Commodity of Hopt and Guile Beer.

In the First place, a Quarter of Malt, Price 1 8

Eight pound of Hops at the Price of 6^d. per. Hundred 7 11

For the Excise of four Barrels of Beer, which is the clear Product of a Quarter of Malt, after the Allowance they have of three Barrels in every Twenty three at the Excise Office, which reduces the Four shillings and Nine pence to Four shillings and Three half pence per Barrel, 16 6

For the Proportion of Firing belonging to that Quarter of Malt, as Coals go now, 1 1

Total 2 13 6

Three Chaldron of Coals being sufficient to Brew Sixty Quarters of Malt together, for when the Copper is once set on boiling, a small matter keeps it still simmering on.

Now for what the above mention'd Quarter of Malt makes and yields the Brewer, out of which he has nothing

to pay but that Days proportion of House-rent and Household Charges, which is so inconsiderable, that it is infinitely made more then sufficient Provision by the dexterity of his nimble and Eagle-eyed Servants, whose Business is chiefly to outwit the Gau-gers.

The Product and Price of the Drink drawn of a Quarter of Malt, if sold out immediatly to the Victualler, —

	l. s. d.		
Four Barrels of strong Beer at Twenty shillings per Barrel, —	4	0	
For the proportion of Yeast, Wash and Blew Jack, which is, a Term they have for the bitter small Beer, —		6	

	Total	4	6
The Charge of the Malt, Coals, Hops, and Excise, —		2	13 6

The Brewers clear Gains of each Quarter of Malt, —	1	12	6
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The Product and Price of the Drink drawn from a Quarter of Malt, if kept two or three Months by the Brewer in his Store-house. D 2 Four

Four Barrels of Stale Beer at
One pound four shillings per Bar-
rel, _____

l. s. d.

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For that Quarter of Malt, pro-
portion of Yest, Wash and Blew-
Jack, _____

6

Total 5 2

The Charge of the Malt, Coals,
Hops and, Excise, _____

2 13 6

The Brewers clear Gains of each
Quarter of Malt, if he allows
the Drink two or three Months
Cellaridge, _____

2 8 6

besides Granes, which I reserve to touch
upon in a more proper place.

The clear Profit and Gains of the in-
tire Brewing of Sixty Quarters of Malt,
at the Rate of One pound Twelve shil-
lings and Six pence Profit upon each
Quarter, if Sold out immediatly to the
Vicualler, _____

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The Brewers clear Profit and Gains of
the intire Brewing of Sixty Quarters of
Malt, if they Sell it out of the Store-house
at the Rate of Two pound eight shillings
and

and six pence Profit upon each Quar-
ter, 145 10 00 l. s. d.

And those Profits every Week repeated, besides double and treble the Quantity of Malt Brew'd also every Week for Ale, is what has insensibly rais'd and inabl'd several Brewers to lay out Fifty or Sixty thousand pounds in Purchasing Estates in less then Fifteen or Sixteen Years standing, which, together with several Thousand pounds *per Ann.* still coming in by their Trade, or more or less in proportion to what they Brew, may I think, from the Drays side, be reckon'd a very happy Remove, for those that Wet such a Quantity as Two or Three hundred Quarters *per Week*, which is none of the greatest Brewers of all, must therefore, as you may see by the abovemention'd Computation, have several Hundreds of pounds *per Week* clear Profit; which is so vast a thing, that nothing besides the daily repetition of such Profits, and quick and sudden Returns, could without a Miracle work such Wonders. But I know it will be Objected by the Brewer that gets those Several Hundreds *per Week*, That it's not all clear Gains, by reason 'tis incident to Losses and Casualties, by the Breaking and

Running away of Customers. But that Objection is soon answer'd, since they have by ingrossing all the Trade in their own Hands, pickt and cull'd their Customers so well, that after Breaking so many small Brewers; and Joyning the best of their Trade to their own, therefore refuse to Serve any desperate Customers; by which means they have made their Profits safe, as well as great.

It may perhaps likewise be Objected, That I made in my Computation no mention of the Charge of House-rent, Horse-keeping, or Servants Wages; but if I did not then, I will now, rather then leave them any Loophole to creep out of; Allow the Brewer out of those several Hundreds a Week, Fifteen pounds to answer Losses and Charges of that Nature, which I am sure is more then the Case requires.

But having already shewed too much to leave the rest disguised, I shall lay before you several other Advantages they have over the small Brewers, as well as defrauding those they deal with. In the first place, the small Brewer and new Beginner being forc'd at the full Standard Measure to buy all his Barrels new from the Cooper, therefore gives at least Two shillings worth of his Drink more to the Buyer then the great Brewers do, by reason

son their Barrels being old and broken Chind, fall short by the Paring and Cobling, and setting the Heads lower at least four Gallons in every Barrel; and notwithstanding this, that Brewer is reckon'd a Saint that sends them more then Three parts full, cover'd with a Clay Cap to any Person of Quallity, or private Gentleman's House, by which they tickle to think they make the Duty of Excise rebound back, and fall upon the Parliament themselves.

And as for the poor Victualler, who of choice takes in no more then his Barrel three parts full, to leave room for working out, and save the loss that otherwise they may sustain by Jolting it upon the Dray, therefore keeps a nine-Inch Gauge, to Gauge the dry part of the Barrel, supposing to pay no more then for the wet Inches; but the Brewers Servants having a Trick for all things (as they boast themselves,) instead of filling the Drink to reach the Gauge, they find a way to let the Gauge reach the Drink, by shaving off and planing all the Wood about the Bunghole of the Barrels, which is generally so very thick that it keeps the Gauge a great distance from the Drink, but after being pair'd, the silly Victualler by reaching the Drink with it, supposes he has his due, when indeed by that means
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he wants a Shilling at least in every Barrel of it: Therefore the most inconsiderable piece of Fraud they are guilty of, is sufficient to make provision for this Tax. But the poor Victualler does not come off so; for the Dray-men, who it seems are not reckon'd qualified for their Places, except they carry a good sharp Knife with them, whips off as soon as the Victualler turns his Back (as they brag themselves) at least an Inch more of the Knot upon the Handle of his Gauge, which makes the Gauge, which was before but nine Inches, by that means Ten; so they lose, poor Creatures, by the first and last Cheat at least Two shillings in a Barrel, for the more dry Inches he has, the fewer wet ones will serve, and seems so well pleased with his Measure, that the Dray-man must have a Pot too for his good Service in the Bargain: So when the Brewers Art and Riddle is unfolded, the Wonder touching the suddain Rise of them will not be long liv'd, And having, I hope, even to Demonstration convinc'd you of the Frauds of the Brewers, and likewise the impossibility of the small ones, subsisting under the same Tax, except it be lay'd on so, as the just Cure may answer the particular Disease, and also extend to the giving of Incouragement, and Grains of Allowance to several Persons, who only wait for it to re-inhabit those
great

great numbers of Brew-houses lately put down by the Oppression of the great Brewers, provided they can be protected and freed from the Penalty of their Charters; and in my humble Opinion, some regard should be had to them: For the first raising and Establishing a Trade, is like that of Planting a Wood, by which a man must lose several Years Rent, and have his Reward at the last; after which, lay what Tax You will, it hurts him not; for like a quick-set Hedge, the more you Pare and take from him, the better he still Thrives and Flourishes, having an Opportunity of fixing it double upon the Buyer; but I hope in this Case he will not stretch his Conscience so far upon Tender-Hooks, as to pretend to it at this time of Day, since he may by the fall of every thing that belongs to his Trade, afford them a considerable abatement too; tho I believe the Victualler will scarce trouble him for it, since he has been forc'd to raise his Drink from Two pence to Three pence and a Groat a Pot; so let the Brewer pretend what he will, it's a Jest to think that any besides the Consumer pays the Tax: therefore the World, I think, must needs be astonish'd and surpris'd to see so Rich a Treasure allowed them upon such easie and advantagious Terms as are herein mention'd.

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But if by any unskilful Discerner of their Profits, we are imposed or prevailed upon to take other Measures, and the great Brewer suffered thus to pack ~~the~~ the Cards, their Profits will still turn up Trumps, let who will be the Loser; for those Birds of prey never want Beasts of Burden to pack their uneasie Luggage upon; so that in all their Managment the great Brewer, I think, much resembles the Ant, who is a wise Creature for her self, but a very shrow'd thing in an Orchard or Garden. And indeed the Rich Brewer is no less destructive to waste the Publick, and also that decayed part of the Trade which it still preys upon, without considering that cannot be wounded but through the Governments side, who the small Brewer is in proportion as good a Benefactor to as the Rich, tho not so to his Family, whose Condition is so different from that of the great Brewers, that one Surffets as 'twere with the excess of Plenty, while the other Starves; but by their own Declaration they cannot help that growing Evil of being Rich, though they seek all means possibly to avoid it; for People, they say, come very hardly by small Riches, but very easily by great Treasures, for these reasons:

That when a Mans stock comes to that, that he can command the Price of Mar-
ket's,

kets, and overcome those Bargains which for their greatness are few Mens Mony, he therefore runs up his Fortune so insensibly, that lay what Tax you will upon him it hurts him not, provided it affects those also that go no sharers with him in the Profits; for upon the Destruction of the small Brewers is still raised the Fortune of the great Ones. But this Tax will not only scape those that go no Sharers in the Gains, but single out things so well as to catch the Profits of the Trade fast by the Throat, as I shall make appear.

First, the Duty of One shilling *per* Barrel upon Ale cannot yet extend to the small Brewer, by reason he is not so happy as to Brew half so great a Quantity as Eighty Barrels *per* Week, tho upon those advangious Terms he would gladly pay treble that Sum; but a Tax laid on after any other manner makes no distinction, but hurries Profits and Loss into the same Current together. And *Secondly*, the Duty of Four shillings and nine pence upon Stout passes his Door, because that still is made of the first Running of those very great quantities of Malt Brewed by the topping Brewers, which he cannot attain to. And *Thirdly*, that Tax of Two shillings *per* Barrel upon Hopt and Guile Beer, do's but slightly touch him, for the Reasons I urg'd be-

fore, being not able to give the Credit that is required, or Brew much of that enriching Commodity, which indeed is the Masterpiece of the Trade, and by which they make several Hundreds *per Cent* in a Year of their Money; so that we put our Misfortunes upon a thousand Causes, whilst the real one escapes our Censure; for I will make it appear, that it is the Monopolizing the Trade, and not the Tax, nor any other Cause, that ever injures it: As for Example, suppose we allow the small Brewer, who wets such a Quantity as 20 Quarters of Malt *per Week*, a Pound upon each Quarter Profit to defray his Household Charges, and suppose the great Brewer, who Brews such a Quantity as 300 Quarters *per Week*, has but Ten shillings out of each Quarter Profit, yet you see, notwithstanding the small Brewers double Price, the great Brewers 300 Ten shillings, tho seemingly less Profit, makes a difference of at least 130 *l.* between his Getings and that of the small Brewers, whose House-Rent and Charges being within a small matter the same; therefore it not only eats up that seeming Profits, but destroys his quick Stock too, by which you may see the great Brewers Riches, like *Homers Verses*, has a slide and easiness more then the Verses of other Poets: therefore we may be satisfied, that it's quantity and not quality that do's good here: But
tho

tho in the above mentioned Computation I nam'd 300 Ten shillings, I am sure so many Pounds is a more real Representation of their Weekly Profits, which the small Brewer has no comfortable relish of, by reason of the smallness of his Trade: But a Tax laid on upon all the Ale that's Brew'd above Eighty Barrels *per* Week, will not only set all Persons already concern'd upon an equal Footing, but also encourage hundreds of People to come to re-inhabit those Brew-houses that are shut up, finding they shall not be liable to this Tax till their Trade is rais'd and settled; otherwise, whilst they lie under the same Tax, a Man may by striving to raise a Trade, soon sink himself; for we may as reasonably expect Rent out of a House before its finish'd, as Profits out of a Trade before its Establish'd, especially while the great Brewers have such vast advantages over them: For we may with the same possibility expect, that a little Child of Five Years old should carry an equal share of a Burden proportion'd to the strength of a Man of Thirty, as the small Brewer to bear up under a Tax of that nature of the Malt-Tax with the great Brewer. But to level the inequality for the future; we should in this Case follow the Example and Conduct of a Wise and Politick Prince, who thinks, if he

cannot strengthen himself, yet if he weakens His Enemy, He has put his affairs in a happy Posture; which the same Measures taken here, will soon cause the Trade to have the same lustre all over, and disperse those Heaps that like Muck does most good when spread: Tho perhaps the great Brewers, or their Friends for them, may Object, that this is an impracticable way of Levying a Tax; but since there's no other Means left, and that every Age grows wiser, we ought not, in my humble Opinion, to reverence a gray-headed Error so far, as to let it sway to the untimely prejudice of so just and equal a Tax. But if we, notwithstanding any posing Argument against it, can be so fortunate as to close with this Resolution, it would be the happiest Victory that ever this Honorable House gain'd over themselves in a Business of this Nature, if it please God to unite their Opinions, and by it, ~~Leave~~ to Posterity, the charitable Praise that's due to the happy Instruments of preserving the Poor, and pulling down those evil Customs that has hitherto prov'd so pernicious to us; after which the great Brewer will not lie under the Scandal and Curse of defrauding the King, or destroying the Poor, but have sufficient still to live up to the highest Pitch of Quality: For those that have Sea-room enough, can
make

make any Wind serve, and I am sure, let it blow which way it will, they'll gain the Point they aim at; for it is a Mistake to think the great Brewer will ever lessen his Profit by any Tax, but on the contrary be Gainers thereby, and make the like Profit by the Moneys they lay out on the account of the Tax, as they do in proportion of the Money they lay out on the account of several other Materials they use in their Employments; for this to them is a sort of Material, let the Parliament reckon how they please, they make no other Reckoning then this; so much Money laidout, no matter on what, whether for the Tax, or for buying of Malt, Coals, Hops, so much must come in according to their accustomed Profits, one way or other they will be sure to make their Profits or Gain come safe home, and answer their usual Return, with an Overplus, always alledging to those to whom they sell their Goods, how heavy the Tax lies on 'em, when indeed they place it double upon the Buyer, instance the raising their Hopt and Guile Beer last Winter from Eighteen to Twenty shillings per Barrel, and draw four Barrels of each Quarter of Malt, which is Eight shillings extraordinary, to answer the Tax of Four shillings per Quarter, besides cutting their Measures, and raising their small Beer,

by

by which, together with the Badness of it, they have almost starved the Poor ; therefore any Man may without Spectacles see great Brewers are still Gainers by every Tax that's laid upon them, though out of Cunning they seem to make a heavy sputter, and upon every such Occasion still run, like Pick-pockets in a Crowd, crying, Hold Thief, to keep up the general Cry with those that really suffer: But that dull banter being worn Threadbare, all their Allegations will soon flie as a Mist before the cleer Beams of Truth, when their Profits are pointed at by those who know where they lie as well as themselves ; so if they carved out so large a share then, what must they do now, when most things belonging to their Trade are fallen near half in half, nay some come down much lower, instance, that of Hops falling from Fourteen to five or six pounds a Hundred, and Malt from Forty five to Twenty seven and eight shillings *per* Quarter, and likewise expected suddenly to fall as low as a Pound, and also Barrels fallen from Three pounds Ten shillings a Last to Fourty eight shillings *per* Last, and Coals as cheap again as they were ; therefore I know not for my life how we can avoid taking notice of so great and visible a Change, tho we seek all means possible to avoid the discovery.

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 provided they can be admitted to enjoy
 their Liberty and Properties equal to those
 who now Usurp an Authority over them;
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 F other

other Measures we could have taken; for
 before, by laying a general Tax, we put
 the King's Duty in the Balance against
 Losses and Misfortunes, but here they are
 put in the Scale against Prodigious Profits
 of over-grown Brewers, which far over
 balances them and all reasonable Gettings;
 so seeing the equality and necessity of lay-
 ing this Tax on, we may if we please
 from this day forward, date a happy change
 in the Condition of the Brewing Trade;
 and even those great Brewers have still
 encouragment enough to pay Homage
 to the Charms of their Profits and In-
 trest, whatever they may pretend to the
 contrary: For there is no reason that those
 Blessings daily shower'd down upon us,
 should be received by them alone, without
 letting the least drop spatter to refresh
 that decay'd part of the Trade, or in-
 crease the Growth of the Kings Duty, at a
 time that the Government stands so much
 in need of Money, and on the Contrary,
 whole tides of prosperity swimming in eve-
 ry Channel towards the Brewers, by the
 fall of every thing belonging to their
 Trade, and the rise of Drink, which they
 never fail upon the remotest appearance of
 a Tax, of charging double upon the Buyer.
 So it is a clear Case, that let the Parlia-
 ment charge what Tax they will, they
 are resolved, by having an equal share, to
 measure

measure length of Purfes for ever with the Government. Now that I have ſhew-
ed you the reaſonableneſs of laying on
this Tax upon Stout, Hopt and Guile Beer,
I ſhall endeavour to make the certainty
of its answering our expectation in every
Particular appear, by demonſtrating, that
the Third part of all the Drink in the
Kingdom is that ſort of Hopt and Guile
Beer; for every third Brewing that's brew-
ed is that ſort of Drink, otherwiſe in draw-
ing that and Ale together, it cannot with-
out the third parts being Beer, be a proper
Mixture, and when that is joined with the
prodigious Quantities of Stout, and thoſe
ſorts of *Nottingham, Darby*, and other ſtrong
Ales, they muſt needs I am ſure turn the
ſcale againſt what Common Ale is brewed
in the Kingdom, conſequently therefore half
the Drink brewed by the Common Brew-
er will be liable to this Tax of Two ſhil-
lings and four and nine pence per Barrel,
beſides that of One ſhilling per Barrel up-
on all the Quantities of Ale brewed a-
bove Eighty Barrels per Week; ſo by this
means nothing can eſcape us but what's
better loſt then found. But I deem it need-
leſs by multiplying words, to make things
plainer, ſince the Commiſſioners of Excife
can by their Books and Weekly Return
of the ſeveral ſorts of Drink, make ſo ea-
ſie and fair a Computation as ſhall ſuffici-
ently

ently convince this Honourable House of the Truth of what I say, touching the raising, or rather Exceeding the aforementioned Sums, not without hopes also of future Benefits to the Government as the Trade still flourishes and increases, besides this Consideration, which I hope will render this Tax more preferable then any other, being free of that Charge that strikes deep by the Salary of Officers in most other Funds; but this being under the cognizance of the Excise Officers, they may, with the assistance of one or two Commissioners more added to the Set, Receive this with the rest of the Duty of Excise, which is an advantage we are destitute of in any other Tax, by reason we generally lose, besides their Salaries, great part at first by the Ignorance of new Officers, as I am sure we have also done in the Duty of Excise by the oversights of unexperienced Projectors wrong placing it, by whom you might perhaps have several suspicions touching those matters confirmed to your belief, but they could not by any unconcern'd Person be sufficiently grounded to seize your Judgment; but if my humble Advice be thought serviceable or accepted, it shall I hope for the future prove a very hard Task for the Brewer to impose upon the Government: But by Taxing the superfluous

Weekly

Weekly quantities of Ale, and also that of Stout and Guile Beer, we are forc'd, purely to avoid dashing upon greater Inconveniences, to propose the laying this Tax after a triangle manner; but since a Three-corner'd Sum will not answer the Importunity of our Needs, I have yet a Reserve left to make it a good square one; out of a Fund that's never to be exhausted, therefore I hope deserves to be esteem'd before several Funds that only answer a short and single necessity; but this I will presume to say, will be thought necessary to continue even by future Ages, when things are made so clear and evident to Reason, as not only to bring us in by this Branch One hundred thousand Pound, but also save us double that Sum which goes out of the Kings Duty Yearly by Frauds; but if by this means they can be prevented, we reckon a Penny saved is a Penny got, for those former Tricks they can never practice to advantage after this Tax, which like a Looking-glass, will to the Kings Officers discover at first sight the least piece of Fraud the Brewer can be guilty of, and shall through the Cobweb disguise of all his honest pretensions, see the Spider infusing its venom: And I humbly hope, this Duty that I am going to plead for, shall appear to ~~us~~ have all the propriety of the most valuable, equal and just Tax that can be

wisht or desired for, especially since the Persons who contribute to it, have by wresting the power from the Parliament, raised this Tax themselves, therefore have made the Government a good pretension to share of it; not that I think the Tax was ill plac'd, had it been done by proper Hands; but from whatsoever cause our Happiness springs, we ought not to be a little proud of our good Fortune, especially when it is heapt upon us by the Hands of the fair Sex, the Brewers Ladies I mean, who to increase their Pin-Money, rais'd their Tax last Month upon the Buyer of their Granes, cunningly alledging, they must do so to enable them to pay the Tax which they expect will be laid upon them, to answer the deficiency of the Malt Tax: And since they are so good at Jestings, and so merrily inclin'd, in my humble Opinion they ought in such a case to be banter'd with a matter of Truth, and be allow'd the applause of good designing Subjects; for had the most sincere Friend the Government has, work'd his Brains and studied to the Age of *Metbuselah*, he could not have thought of a more equal or advantageous Tax in proportion then this; for besides the raising One hundred thousand Pound, it will infallibly save the King, as I said before, double that Sum, by preventing the Frauds of Brewers, who

after

after this will be morally impossible for to wrong the King of Five shillings in a whole year, without the presence of the Excise Officers; for this reason, that when the Gaugers are commanded to Gauge the Mash-Tuns as well as Drink-Tuns, and make their weekly Entry of it, they will therefore by Gauging the Granes, know to a handful how many Quarters of Malt has been wet that Brewing; by which Rule, and knowing that two Barrels and three parts of a Barrel is the Product and length that is drawn from any Quarter of Malt for Ale, and Four full Barrels for strong Beer, they can by that Rule therefore miss, if they convey but five Gallons of their Worts away, tho' they could not be capable of doing so at times when they have Carried off perhaps twenty or thirty Barrels of a Brewing Night to their Taphouses and Victuallers Cellars; but if those Measures are taken, it will quickly spoil their sport in that Case: And as for taking out any of the Granes to deceive the Gaugers, that's altogether impossible to be done, except they could find out some Art to banish the Tell-tale Light, which shows any Officer with half an Eye if they touch but one spoonful of those Granes, by reason after the Worts run off, there lies on the top of the Granes, a congeal'd Scum, which covers it all over as thick and as smooth

smooth as a Sheet of Lead, which is never to be touch'd till the Buyer of those Granes come to take them away, otherwise were they not lockt up as 'twere by that Scum, the Buyer, who takes 'em the whole year round, will never believe they have half their due; and this same thick Covering may as well defend our Right.

Having now, I hope, made you sensible how constant and faithful a Card this Tax will prove to the Duty of Excise, beyond that of any Watch or Morning-Man, I shall now endeavour to make the certainty of its answering your Expectation in every Particular appear, by this Rule, That if Four shillings *per Quarter* upon malt was supposed to raise Four hundred thousand pounds *per Ann.* by the same Rule we may expect from One shilling *per Quarter* upon Granes, One hundred thousand pounds *per Ann.* but considering the Frauds that several Malsters themselves own to me of being guilty of, we may I am sure reasonably hope, that this Tax will answer one half, if not more, of the Malt Tax, besides allowance given of what private House-keepers makes use of in their own Brewings; and I do not doubt but you will think my Belief is grounded upon Reason, when you consider, that not the least Handful of those Granes, if even they thought it worth their while, can escape

escape the Kings Duty ; but that piece of Fraud is impossible to be practised in this Case, Granes being a Commodity that taints in a few hours , therefore without the search of an Officer will soon discover themselves, if hid : But in the Malt Tax I am satisfied we have been sufficiently imposed upon , even to the loss of the Third part of the Duty; and that Mischief was attended by a Train of others to the Buyer, who found his Malt all this last Year Steely and hard Barly , by reason the Malster, to save the Duty, never afforded it half Flowring enough, but watch'd all opportunities to hoist it away, and clap fresh upon the Flower and Kiln instead of it against the Officers came; which did so but seldom, but the Tax upon Granes we are satisfied will come to attend the rest of the Duty of Excise, and conduct it all safe home to our Coffers, no Person having the least design upon them. And the Second Advantage is, that this Tax being under the Cognisance also of the same Officers of Excise, it may therefore be without the least Charge brought in Weekly and Monthly with the Duty of the same Drink that's drawn from those several Parsels of Granes, which will be as good as a Rule to the Commissioners to measure the Honesty of the Gaugers by; when the Duty of every Brewing and

G Quar-

Quarter of Granes comes in at the foot of the Bill charg'd upon the Drink drawn from it, which will be expected like the Nicks of a Tally to answer one another; for the Commissioners, and all People that understand any thing of the Brewing Affair, knows the quantity of Barrels that are generally drawn from every Quarter of Malt or Granes; which Measures, if ~~Taken~~ will be so great an aw upon the Gaugers, in whose power only it is now to hurt us, that they rarely will, I dare say, after this attempt to do it, tho all means failing, we may reasonably believe they will not want temptation in that Case; but to prevent any ill Design of that nature, it is absolutely necessary that both Duties should come under the consideration of one sort of Managers, which they may with the assistance of a Commissioner or two more, do with the greatest ease imaginable, this being not incident to the Misfortune that attends all other Taxes, in which we generally find the Evil grows proportionable as the Advantages rise; but this will be so far from that, that it not only brings its own Return safe home, but also be a perfect Bulwark to defend the Duty of Excise: And though this One hundred thousand pounds *per An.* to that is but a small Edging, yet it will prove a very useful one in binding down
and

and hemming in our former Profits, which have all this time been Ravell'd and wasted away for want of it. But for future prevention, and to raise this Tax, its humbly propos'd, That the Granes of every Quarter of Malt brew'd by the Common Brewer or Distiller, shall for every such Quarter pay the King One shilling; which tho hitherto they seem to be things of no Value, yet they will bring in a great Revenue, even without reducing the Brewers Wives to the necessity of Exchanging their *Diamond Pips* for those of the commoner sort: But that being too cruel and severe a Decree, we must yet pronounce a milder Sentence of only going small sharers with those Ladies, who were it not for the Custom that's given them, would perhaps, like *Esop's* Cock, be happier, and much better pleas'd with a few Barly Corns, then with the richest *Gems* that now glitters about 'em, it being as natural a Choice for one as the other. And now I shall shew you the Reasonableness, as well as the unspeakable Service this sort of Tax will be to the Government: In order to which, it's fit this Honourable House should be made sensible of the vast Difference that is between the Price of Granes now, and when they were first allow'd the Brewers Wives for Pin-Mony, being then sold at the highest for no more then Four pence half-penny

a Quarter, tho Malt was then at the Price of Thirty shillings *per* Quarter, and Ale sold for Fourteen and Sixteen shillings *per* Barrel; but having this several Years been drawing the Buyers consent by piece meales to raise them, and having brought them up to Twenty pence *per* Quarter this last *September*, which is a very reasonable thing to do at a time that Malt is considerably cheaper, and Drink extravagantly dearer; the consideration of which, backt with their own Argument and Banter, of expecting to make up the Deficiency of the Malt Tax, is I think sufficient to justify our Pretention to it, especially since it is a thing made so light of, as to be never esteemed nor brought to balance any reckoning of the Brewers; and that light Opinion has this several Years sway'd to our prejudice, and caused them to escape the Duty hitherto.

I suppose it may likewise be Objected, that this Duty may be a little too severe on the stragling Ale-houses in the Country, who Brew their own Drink, and give their Granes to their Cows and Hogs. For to make that easie, and having enough in *London*, and other great Towns to make 'em up with the Distillers Granes, our disioyn'd Sum, being out of danger of being imposed upon as we have been in the Malt Tax; it's therefore my humble Opinion,

pinion, that those Persons that Brew and sell there own Drink in the Country, ought if this Honourable House think fit, to pay no more then Six pence *per* Quarter, which they will no doubt reckon a very happy change, from that of being oblig'd to pay Four shillings *per* Quarter to the Malt Tax, which has occasion'd a very sad outcry in the Country: If any body will take the pains to cast things up they may soon find that those Granes of the great Price they have set upon them of late Years, brings the Brewers Wives for Pin-Mony, half as much as the whole Duty of Excise brings the King, allowances for Frauds and Distillers Granes consider'd, several of them having a Thousand and Fifteen hundred pounds a Year for their Granes; which Encouragment, together with the glittering of their Jewels and splendor of their Equipage, would make any body, I think, fond of being a Brewers Wife. But least they should think this Tax should strike too deep, and cause a Palpitation in the Heart of those Funds that's reserv'd for greater Diversions, I shall, to banish all fears of that kind, make you sensible that this Tax will but slightly touch them, being paid by an able sort of People, who carry on very Intriching and gainful Trades, as Wood-mongers, Coal-mongers, Masters of Lime-Wharves, Sca-

vengers, Cow-keepers, Swinherds, and several Trades more, too numerous herein to be mention'd, and the chief Food of all those Cattle and Horses belonging to those several sorts of Trades, being Granes; therefore we have especially here in *London* and other great Towns, forty Buyers to one Seller, which causes 'em indeed to grow troublesome to the Brewer, striving who shall first Oblige 'em to take their Mony at any rate for those Granes: And in my humble Opinion, the working Horse, and the milch Cow that's daily bringing in the Penny, is better able to pay a Tax than several other Animals, who differ from them in nothing but the name of Man, and capacity of getting any thing like them by their Industry, to pay for their Heads, or any other Duty that falls to the share of so wretched a Condition. And the reason why I propose the placing this Tax so as it may extend to those Cattell, is purely to level the equality of the Duty between the Brewers Wives and them, and to save the charge that attends the Collecting of it, when divided into so many Channels; which Inconvenience we shall avoid now, by taking it up at the Mash-Tuns side or Fountain head. And as for what Agreement they have made for this Years Granes, let those Persons wrangle that out with the Brewers Wives, Bar-

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gains of that nature among them being still like Jipsies Knots , fast and loose when they please ; but I suppose, to make the Profit of their Granes equal to what it was the last Year , they will agree to bear it between 'em ; for sure they cannot in their own more serious and inward thoughts believe it a reasonable thing, that those Gentlemen and Members of Parliament, who have for so good a Cause and noble a Master, hitherto chearfully parted with a great share of their Estates, nay Tax'd their very Coach and Horses too, shall after the long continuance of so happy an Inclination , at last suffer their great Preservers Royal Word to lie at stake, for Sums that he has with Toyl of Body and Mind converted to our everlasting Welfare , or by supplying him farther out of their Estates , take the Thorn out of another Man's Foot to thrust it into their own Heart, or a more sensible part of the Publick, which they have since this Revolution so generously and impartially done , that I hope every Person concern'd in this Tax, will after so noble a Precedent, not only chearfully contribute to it , but also think themselves very favourably dealt by, in paying no more then for the bare Food of those Cattle which brings them in such great Profits Weekly : But having I think said
enough

enough to recommend this Tax to the Necessity of the Government and Times, I shall now draw to a Conclusion; before which, to prevent the former Hardships that are put upon the Publick, by the Brewers placing every Tax double upon the Buyer, it's humbly propos'd, that all the several sorts of Drinks sold by the common Brewer for more then the Price they thought fit to raise upon it, when Malt was Four or Five and Forty shillings *per* Quarter, shall pay double the within mention'd Tax, provided it exceeds the present Price of Drink, while Malt continues, or is sold under Forty shillings *per* Quarter: But there being a far greater likelihood of Malts falling to a Pound, the Brewer therefore will not be troubled with a Duty that's only Conditional. But this Tax having after being so long baffled, at last ~~fin~~gl'd out things so well as to catch the Profits of the Trade fast by the Throat, we must therefore expect mighty Oppositions and Strugglings against laying it upon the Drink after this manner; for the nature of the great Brewers and Profits are such, that while we place a Tax level upon the whole Trade, and leave 'em way to make their escapes, they will still prove Gainers by it; but being now met with at half-turn, they will, you'll see, like so many confined Cats, *lie about and*
pester

pester the Parliament with Petitions; which they never before thought their Intrest to do, knowing Silence was the best Orator, whilst they found the chief Burthen of every Tax fell undiscerned upon the small Brewer; for I am satisf'd, they would be much better pleased to have all the Duty of Excise doubled upon the whole Trade, then be Oblig'd to pay the Tenth part of it after this Manner, by reason the small Brewer, for whom it is impossible to subsist under the same Tax, would soon be forc'd to leave all to the great ones, who upon every such Occasion still watches, like People upon the Shore, hoping for a Shipwrack.

F I N I S.